HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.27177 of 2006

Date: 20-03-2007.

Between :

M/s.Paidala Tirupati Reddy & Brothers, Nellore,
rep. by its Partner.

.....Petitioner

And

The Commercial Tax Officer No.III, Nellore & another.

.....Respondents.

HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.27177 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for the parties.

In an order of revision, the liability of the petitioner was enhanced. He filed a writ petition challenging the order of revision, which has been entertained by this Court and writ petition has been admitted on 29.12.2006. This Court also ordered stay subject to the petitioner depositing an amount of rupees two lakhs. The case of the petitioner is that he has not to pay any tax, whereas the Department's case is, according to the revision, the petitioner's liability is more than rupees three lakhs. More than 50% of the disputed tax has already been paid and the case of the petitioner is that revision was decided in his absence. Although opportunities were given to him, but at the appropriate time, there was some death in the family of the petitioner, as such, he could not appear before the revisional authority.

Keeping in view of the fact that the petitioner could not appear before the revisional authority because of a death in the family and keeping also in view of the fact that more than 50% of the disputed tax has already been paid, we allow the writ petition, set aside the impugned order, direct the petitioner to file his objections treating the earlier show cause notice as existing show cause notice, and file his reply within fifteen days from today without fail. The revisional authority may, thereafter, pass appropriate orders.

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BILAL NAZKI, J

20th March 2007.

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NOOTY RAMAMOHANA
RAO, J

N.B:
Furnish copy of order in two days.

(b/o)
ajr